S.G **(193) Department.**

16 **SERIES.**

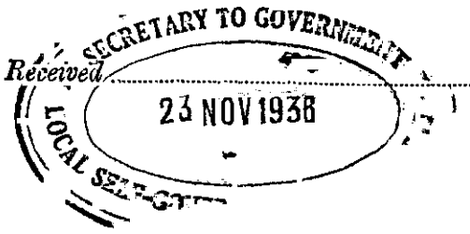
G.O. No 750
DATED 26-2-37.

[Despatch Abstract.]

5 - Carriages and animal
adopt Municipal Council
Cycles; 2 wheeled vehicles with
springs & horses or mules not under
12 hands

C.F. 30.

MUNICIPAL **DEPARTMENT.**



Received ..... 19 *Registered* 19

Subject.

Tax - carriages and animals - reduction in rates - resdutions of the council - submitted for orders.

29872

ENCLOSURES.
No. .....
.....
Spare copies .....

R.O.C. No. 2386/36.

Station Udipi., *Dated the* 18th November 19 36

From (Name) M. R. Ry. M. Narayana Shenoy, B.A.,B.L.,
(Designation) Commissioner, Udipi Municipality.

To The Secretary to the Government of Madras,

LOCAL SELF GOVERNMENT Department.
Through The Chairman, Municipal Council, Udipi.

Sir,

pp 3/4 wfpg

I submit herewith copies of resolutions of the Municipal Council proposing to reduce taxes on every two wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals from Rs.4/- to 3/-, every horse or mule not under 12 hands from Rs.4/- to 3/- and every bicycle from Rs.1-8-0 to Rs.1/- including the cost of badge per half year. As there is a standing loan due to Government their previous sanction is necessary before giving effect to the resolutions of the Council. I request that Government may be pleased to pass early orders on the resolutions of the Council.

Your obedient servant,
COMMISSIONER. 24/11/36
P.T.O.

Forwarded.

A Lakeman 20.11.36.

CHAIRMAN, U.M.C.

Extract from the Proceedings of the Udipi Municipal Council, dated 23rd October 1936.

Present.

M.R.Ry.A.Laxminarayana Rao, Avl., B.A.,B.L., Chairman.
Mrs. P. Manorama Bai, Vice-Chairwoman.
M.R.Ry. L. S. Nayak, Avl.,
" U. Sunder Kamath, Avl.,
" M. Vaman Bhat, Avl.,
" K. Subba, Avl.,
" A. Shambhu Shetti, Avl.,
" U. M. Ibrahim Saheb Bahadur,
M.R.Ry. K. Anantha Shetty, Avl.,
" U. Keshava Prabhu, Avl.,
" Upendra Srinivas Nayak, Avl.,
" Gratian C. Rego,, Avl., B.A.,B.L.,
" P. N. Madhava Rao, Avl., B.A.,B.L.,
" K. Gururaja Rao., Avl., B.A.,B.L.,
Doctor P. G. Achar.
M.R.Ry. B. Vasudeva Rao, Avl., B.A.,B.L.,

X X X

Resolution:-

By. Mrs. P. Manorama Bai.

X X X

No.4. In view of the fact that the other municipalities are taxing the bicycles considerably lower, that this Council resolves the tax on bicycles be reduced to Rs.1/- per half year.

The mover proposed and Mr. L.S.Nayak seconded the resolution. Dr. P. G. Achar moved an amendment that "including the cost of badge" be added after "half year". Mr. B. Vasudeva Rao seconded the amendment. The mover accepted the amendment. Carried nemcon.

X X X

Sd:- A. Laxminarayana Rao,
Chairman, U.M.C.

/ True Extract /

Municipal Office, Udipi,
Dated 18th November'36.

COMMISSIONER,U;M.

S.K.

Extract from the Proceedings of the Udipi Municipal Council, dated 23rd October 1936.

Present.

M.R.Ry.A.Laxminarayana Rao, Avl., B.A.,B.I Chairman.
Mrs. P. Manorama Bai, Vice-Chairwoman.
M.R.Ry. L. S. Nayak, Avl.,
" U. Sunder Kamath, Avl.,
" M. Vaman Bhat, Avl.,
" K. Subba, Avl.,
" A. Shambhu Shetti, Avl.,
" U. M. Ibrahim Saheb, Bahadur,
M.R.Ry. K. Anantha Shetty, Avl.,
" U. Keshava Prabhu, Avl.,
" Upendra Srinivas Nayak, Avl.,
" Gratian C. Rego,, Avl., B.A.,B.L.,
" P. N. Madhava Rao, Avl., B.A.,B.L.,
" K. Gururaja Rao., Avl., B.A.,B.L.,
Doctor P. G. Achar.
M.R.Ry. B. Vasudeva Rao, Avl., B.A.,B.L.,

X X X

Resolution:-

By Mrs. P. Manorama Bai.

X X X

No.3. In view of the distressed condition and very poor income of the Jatkavallas of Udipi and in view of the fact the taxes on carriages and horses levied by the other premier municipalities are considerably lower, that this council resolves to reduce the taxes on (1) every two wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals to Rs.3/- and (2) every horse or mule not under 12 hands to Rs.3/- to take effect from 1-10-36.

The mover proposed and Mr. Vaman Bhat seconded the resolution. Dr. P. G. Achar moved the amendment that for "1-10-36" "1-4-37" be substituted. The mover accepts the amendment. Carried nemcon.

X X X

Sd:- A. Laxminarayana Rao,
Chairman, U.M.C.

/ True Extract /

Municipal Office, Udipi,
Dated 18th November '36.
S.K.

COMMISSIONER, U.M.

L.S.G. Dept

CNo. 39872 from the Commr. Udipi Mpty. R.O C/No. 23862/18-11/36

Tax - carriages & animals - Udipi M. cl. — cycles, two wheeled & vehicles with springs and horses or mules not under 12 hands - reduction in rates

26/9/37

Memo. No. 39872-1-C2/8.12.36

The Commr. of the Udipi Mpty is requested to report at an early date the loss of income per annum involved in the G.I.'s proposal to reduce the rates of taxes on cycles, two wheeled vehicles with springs, and horses or mules not under 12 hands. He should also report the date from which the proposed reduction in the rate of tax on cycle ~~will be given effect to~~ is to come into effect.

To

The Commr. Udipi Mpty
thro. the C.M.C

5.XII.36

by [illegible] nger

9/12

MUNICIPAL **DEPARTMENT.**

Received ..... 19 *Registered* 19

22 DEC 1936

Subject. 43376

Tax - carriages and animals - Municipal Council - Udipi - cycles, two wheeled vehcieles with springs and horses or mules not under 12 hands - reduction in rates.

Ref:- Government Memorandum No.39372-1-C2 dated 8-12-1936.

ENCLOSURES.
No. .....
.....
Spare copies .....

R.O.C. No.2386/36.

Station Udipi, *Dated the* 12th December 1936.

From (Name) M. R. Ry. M. Narayana Shenoy, B.A., B.L.,
(Designation) Commissioner, Udipi Municipality.

To The Secretary to the Government of Madras,
LOCAL SELF GOVERNMENT Department.
Through the Chairman, Municipal Council, Udipi.

Sir,

Annual loss of about Rs.380/- as detailed in the margin is involved in the proposal of the council for the reduction of rates in the taxes on carriages and animals referred to above.

cycles ..	Rs.290/-
2 wheeled vehicles ..	Rs. 45/-
Horse or Mules not under 12 hands ..	Rs. 45/-

The sum is worked out on the basis of carriages etc., so far booked in the registers of this office.

P.T.O.

2. The date from which the proposal to reduce the rate of tax on cycles is to take effect has not been specified in the resolution of the council.

Your obedient servant,

COMMISSIONER.

S.K.

F o rw a r d e d .

CHAIRMAN, U.D.C. 15/12/36

R.S.S. dept.

C.No.39872 from the Commr. Udipi Mpty. R.O.C.No. 2386/36 dt 18.11.36
[Memo.No.39872-1-C2 dt 8.12.36]

C.No.43376 from the Commr. Udipi Mpty R.O.C.No.2386/36 dt 12.12.38

Tax - carriages and animals - Udipi Mk. Cl - cycles, two wheeled vehicles with springs and horses of mules not under 12 hands - reduction in rates

p 3 to 4 c/f

The Udipi Mk. Cl. proposes to reduce the rates of taxes on cycles, two wheeled vehicles with springs and horses of mules not under 12 hands as specified in the margin. The reduction in the rates of taxes on two wheeled vehicles with springs and on horses of mules not under 12 hands will have to be given effect to from 1-4-37. The date from which the proposal regarding the reduction of the tax on cycles will be given effect is not definitely stated. It may be presumed that the Mk. intends to give effect to this proposal also from 1-4-37. The total loss of income involved in the proposal is Rs 380 per annum. The question whether the Mk. can forego the loss involved is examined below

	Existing rate per half year	Rate proposed per half year
Cycles	Rs-8-0	Rs-4-0
Two wheeled vehicles with springs	4-0-0	3-0-0
Horses of mules not under 12 hands	4-0-0	3-0-0

p 1 c/f

6

Thro. B. Sec.
PVT
3/1

24/XI/38 Sec

2. According to the BE of the cl. for 1986-87 the ordinary receipts under the general Account were expected to fall short of the ordinary expenditure by about Rs 1,350, non-recurring items being excluded from both the receipts & expenditure sides. In order to remedy this defect the cl. was compelled to levy an education tax of 1% per annum on the annual rental value of buildings. As a result the general funds may be expected to get a relief of about Rs 5,000, the proceeds of the education tax & equivalent govt contribution being estimated to amount to about Rs 6,000 p.a. As the ordinary receipts may be expected to exceed the ordinary expenditure by about Rs 3,650 the financial position of the cl. under the general Account should be considered as satisfactory & the Council will be able to forego an income of about Rs 380 involved in the present proposal.

para 9 p64 of fy 377 of 27.8.86 (y)

fy 1898 Edn 5.9.86

Rs 5000 - 1350 = 3650

Cbp

3. In this connection, it is however, pointed out that the Govt. agree to the levy of education tax in the case of this municipality on the basis of orders of H.M. C. (Fin) extracted at (M). According to the orders of the H.M. all reasonable applications from local bodies for the levy of education tax with equivalent contribution from Provincial funds either to provide more money for education or to set free general funds now given for education may be considered by Govt., the intention being that other forms of taxation are not reduced.

Bat p 7 of Goal (S)

To

In the circumstances explained above it is for orders whether the proposal may be sanctioned or vetoed.

May be vetoed

16.1.57

16.1.57

L.S.G.W.O. No 39872-1-C
16.1.37

18 JAN 1957

1735 Exp.

15.1

Fin

Fin

Trim. (Engg.)

The case may be perused and returned to L.S.G.

PTR 19.1.37. KAPV 20.1.37

21.1.37

(L.S.G.)

25/1/37

L for necessary — please see endorsement also

Shri No 1795 Engg. 26.1.37

L.S.G. Sch

CN. 2680 A 27/1/37

... proj. order is submitted for approval.

9.2.37 CO/2.

12/2

× Go No. 7492-88 24.2.37

Amend as in top file × issue

(As the amendt is for appl. 9/2 15/2)

15/2

L

α·87· Acct.

39/24/2

DRAFT FOR APPROVAL.

C.F. 16.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT:— Taxes—carriages and animals—Udipi M.C.—cycles two wheeled vehicles with springs and horses or mules not under 12 hands—reduction in rates—not sanctioned

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

plf No. 29872 From the Comm. Udipi Mly. No. 2386/36, dated 18·11·1936.

" 49971 " _____ " R.O.C. " 2386/36 " 12·12·1936.

" _____ " _____ " _____ " _____ 19____.

Order / Resolution Ms. / Rout. No. 750, dated 24·2·1937.

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b2n:f

According to the budget estimate of the Udipi M.C. for 1936-37 the ordy. receipts under the Gl. Acct. Ordy. were expected to fall short of the ordy. ~~charges~~ expenditure by about Rs 1350 (In ~~order to give some relief to the ratepayers in the general funds the Govt. in G.O.~~ of the Council No. 1896 Edn. dt. 5·9·36 compelled the M.C. to levy an education tax of 1 p.c. per annum on the rental value of buildings and lands. The proposal to reduce the rate of any tax will adversely affect the financial position of the M.C. ~~At the time of the issue of the above G.O. the intention of the Govt. was that~~ the

The Govt. had to compel the M.C. to levy an education tax (vide G.O. No. 1896 Edn. dt. 5·9·36) thereby securing a contribution to its finances from both Provincial funds and the local tax payers in what the Govt. considered to be reasonable proportions. Any subsequent reduction will disturb the proportion and subsidize the M.C. excessively from Provincial funds (S)

~~the Y. should not reduce other forms of~~
~~Taxation. In these circumstances~~ the Govt.
cannot sanction the proposals of the Y.
contained in its resolutions Nos 3 & 4
of 23.10.36 to reduce the rates of taxes
on cycles, two wheeled vehicles with
springs and horses or mules under 12
hands.

pp 3 & 4 c.f.

9.2.37 19/2

13/2

19.2

The Comms. to dispatch
thro the Civil
" Tim. Sept. ✓
" Exa. & F. Secty.

Dft.	Van / Pos / Passenger
Dpt's Init.	25/2
Date	